

**AlixPartners, LLP**

**Exhibit B**

**Detailed Description of AlixPartners' Hours  
and Professional Fees by Matter Category**

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Chapter 11 Process / Case Management  
Code: 20005188PN0001.1.1

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
01/03/2023	MB	Develop support for additional recently approved professional fee payments for the company finance team	2.7
01/04/2023	MB	Develop support for additional recently approved professional fee payments for the company finance team	0.3
01/06/2023	MB	Develop support for additional recently approved professional fee payments for the company finance team	0.7
01/09/2023	MB	Develop support for additional recently approved professional fee payments for the company finance team	0.6
01/10/2023	MB	Update the professional fee tracking schedule based on filed fee applications	0.2
01/11/2023	MB	Develop support for additional recently approved professional fee payments for the company finance team	0.9
01/11/2023	MB	Update the professional fee tracking schedule based on monthly fee applications filed	0.5
01/13/2023	MB	Analyze the payments made to Debtor's advisor during the case	0.8
01/17/2023	MB	Generate support for approved professional fees for the company finance team	0.8
01/17/2023	MB	Update the professional fee tracking schedule based on additional monthly fee statements filed	0.4
01/18/2023	JEC	Develop analysis of professional fees to support LTL team request	0.4
01/18/2023	MB	Generate support for additional approved professional fees for the company finance team	0.4
01/19/2023	MB	Update the professional fee tracking schedule based on monthly fee applications	0.2
01/23/2023	MB	Update the professional fee tracking schedule based on additional monthly fee statements filed	0.1
01/27/2023	MB	Update the professional fee tracker based on the filed fee applications	0.3
01/27/2023	MB	Generate support for additional approved professional fees for the company finance team	0.7
01/31/2023	MB	Update the professional fee tracking schedule based on additional monthly fee statements filed	0.6
01/31/2023	MB	Generate payment support schedules for the company finance team related to approved professional fees	0.5
<b>Total Professional Hours</b>			<b>11.1</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Chapter 11 Process / Case Management  
Code: 20005188PN0001.1.1

<b>PROFESSIONAL</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
Jarod E Clarrey	\$950	0.4	380.00
Mark Barnett	\$805	10.7	8,613.50
<b>Total Professional Hours and Fees</b>		<b><u>11.1</u></b>	<b><u>\$ 8,993.50</u></b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: U. S. Trustee / Court Reporting Requirements  
Code: 20005188PN0001.1.5

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
01/10/2023	MB	Develop reconciliation of the disbursement history in December 2022 to the Bank Statement for MOR purposes	0.9
01/10/2023	MB	Review the Debtor's December financial statements for MOR purposes	1.2
01/11/2023	JEC	Review professional fee information to support MOR preparation	2.3
01/11/2023	MB	Update the Global Notes for the December MOR	0.6
01/11/2023	MB	Review the December MOR and support schedules prior to sending to J. Clarrey (AlixPartners) for review	1.3
01/12/2023	MB	Review the December MOR prior to sending to D. Segal for comment	0.4
01/13/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss MOR preparation	0.4
01/13/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss MOR preparation	0.4
01/17/2023	JEC	Analyze professional fee information to support MOR reporting	1.3
01/17/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss MOR reporting	0.2
01/17/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss MOR reporting	0.2
01/17/2023	MB	Review questions from the Jones Day team related to the December MOR	0.2
01/20/2023	MB	Review edits to the MOR global notes provided by I. Perez (Jones Day)	0.2
<b>Total Professional Hours</b>			<b>9.6</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: U. S. Trustee / Court Reporting Requirements  
Code: 20005188PN0001.1.5

<b>PROFESSIONAL</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
Jarod E Clarrey	\$950	4.2	3,990.00
Mark Barnett	\$805	5.4	4,347.00
<b>Total Professional Hours and Fees</b>		<b>9.6</b>	<b>\$ 8,337.00</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Adversary Proceedings and Contested Matters  
Code: 20005188PN0001.1.18

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
01/30/2023	JRC	Review 3rd Circuit decision in LTL matter	1.8
<b>Total Professional Hours</b>			<b>1.8</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Adversary Proceedings and Contested Matters  
Code: 20005188PN0001.1.18

<b>PROFESSIONAL</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
John R Castellano	\$1,400	1.8	\$ 2,520.00
<b>Total Professional Hours and Fees</b>		<b>1.8</b>	<b>\$ 2,520.00</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Retention Applications & Relationship Disclosures  
Code: 20005188PN0001.1.21

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
01/03/2023	BFF	Draft disclosures for new parties-in-interest beginning with letters A to Co	3.0
01/03/2023	BFF	Draft disclosures for new parties-in-interest beginning with letters Co to Gr	2.1
01/04/2023	HS	Review relationship disclosures for supplemental declaration	0.5
01/04/2023	BFF	Draft six-month refresh disclosures for parties beginning with letters Gr to Pm	3.0
01/04/2023	BFF	Draft disclosures for new parties-in-interest beginning with letters A to G	0.8
01/04/2023	BFF	Draft disclosures for new parties-in-interest beginning with letters Pn through Z	3.0
01/05/2023	BFF	Draft disclosures for new parties-in-interest beginning with letters G to Z	0.9
01/08/2023	HS	Revise relationship disclosures for supplemental declaration	0.6
01/09/2023	HS	Revise relationship disclosures for supplemental declaration	0.7
01/09/2023	BFF	Revise supplemental disclosures per H. Saydah (AlixPartners) feedback	0.6
01/11/2023	HS	Review email from I. Perez (Jones Day) re: revisions to supplemental declaration	0.1
01/11/2023	JRC	Review and finalize supplemental declaration	0.5
01/11/2023	HS	Revise supplemental declaration	0.2
01/17/2023	ESK	Review third disclosure for filing	0.1
<b>Total Professional Hours</b>			<b>16.1</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Retention Applications & Relationship Disclosures  
Code: 20005188PN0001.1.21

<b>PROFESSIONAL</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
John R Castellano	\$1,400	0.5	\$ 700.00
Elizabeth S Kardos	\$800	0.1	80.00
Heather Saydah	\$550	2.1	1,155.00
Brooke F Filler	\$510	13.4	6,834.00
<b>Total Professional Hours and Fees</b>		<b>16.1</b>	<b>\$ 8,769.00</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Fee Applications  
Code: 20005188PN0001.1.22

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
01/05/2023	HS	Review fee examiner's initial report re: third interim fee application	0.3
01/05/2023	JRC	Review fee examiner report for third interim fee app	0.5
01/06/2023	LV	Prepare initial draft response to the Fee Examiner's Preliminary Report of AlixPartners 3rd Interim Fee Application	2.2
01/06/2023	JEC	Review information related to Fee Examiner's response to Third Interim Fee Application	0.6
01/06/2023	ESK	Communicate via email re: fee examiner objection	0.2
01/06/2023	ESK	Review fee examiner report	0.4
01/06/2023	ESK	Begin drafting response to fee examiner report	0.4
01/17/2023	HS	Revise response to fee examiner re: Third Interim Fee Application	1.4
01/17/2023	ESK	Provide comments to response to Fee Examiner report	0.2
01/17/2023	HS	Call with H. Saydah and J. Clarrey (both AlixPartners) to discuss response to fee examiner report	0.2
01/17/2023	JEC	Call with H. Saydah and J. Clarrey (both AlixPartners) to discuss response to fee examiner report	0.2
01/18/2023	JEC	Review draft of response to Fee Examiner regarding Third Interim Fee Application	0.3
01/19/2023	ESK	Email with H. Saydah (AlixPartners) re: response to fee examiner report	0.1
01/19/2023	JAB	Prepare professional fees for December 2022 Monthly Fee Statement	0.3
01/20/2023	HS	Call with H. Saydah and E. Kardos (both AlixPartners) re: comments to response to fee examiner report	0.1
01/20/2023	ESK	Call with H. Saydah and E. Kardos (both AlixPartners) re: comments to response to fee examiner report	0.1
01/24/2023	HS	Revise response to fee examiner	0.2
01/25/2023	ESK	Review final response to fee examiner report	0.1
01/30/2023	JEC	Review information to support preparation of monthly fee application	0.3
<b>Total Professional Hours</b>			<b>8.1</b>



Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Fee Applications  
Code: 20005188PN0001.1.22

<b>PROFESSIONAL</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
John R Castellano	\$1,400	0.5	\$ 700.00
Jarod E Clarrey	\$950	1.4	1,330.00
Elizabeth S Kardos	\$800	1.5	1,200.00
Heather Saydah	\$550	2.2	1,210.00
Laura Verry	\$540	2.2	1,188.00
Jennifer A Bowes	\$485	0.3	145.50
<b>Total Professional Hours and Fees</b>		<b>8.1</b>	<b>\$ 5,773.50</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Meetings with Management and Advisors  
Code: 20005188PN0001.1.23

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
01/10/2023	MB	Meeting with D. Segal to discuss the Q4 2022 US Trustee Fees	0.1
01/13/2023	MB	Meeting with D. Segal in order to discuss the December MOR	0.4
01/24/2023	MB	Meeting with D. Segal in order to discuss the professional fee tracking schedule	0.1
<b>Total Professional Hours</b>			<b>0.6</b>

## AlixPartners

Mr. John K. Kim  
Chief Legal Officer  
LTL Management LLC  
501 George Street  
New Brunswick, NJ 08933

Re: Meetings with Management and Advisors  
Code: 20005188PN0001.1.23

<b>PROFESSIONAL</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
Mark Barnett	\$805	0.6	483.00
<b>Total Professional Hours and Fees</b>		<b>0.6</b>	<b>\$ 483.00</b>